

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 51, Page 1, Section A, Line 11, by
2 inserting after all of said section the following:

3 "32.087. 1. Within ten days after the adoption of any ordinance or order in favor of adoption
4 of any local sales tax authorized under the local sales tax law by the voters of a taxing entity, the
5 governing body or official of such taxing entity shall forward to the director of revenue by United
6 States registered mail or certified mail a certified copy of the ordinance or order. The ordinance or
7 order shall reflect the effective date thereof.

8 2. Any local sales tax so adopted shall become effective on the first day of the second
9 calendar quarter after the director of revenue receives notice of adoption of the local sales tax, except
10 as provided in subsection 18 of this section, and shall be imposed on all transactions on which the
11 Missouri state sales tax is imposed.

12 3. Every retailer within the jurisdiction of one or more taxing entities which has imposed one
13 or more local sales taxes under the local sales tax law shall add all taxes so imposed along with the
14 tax imposed by the sales tax law of the state of Missouri to the sale price and, when added, the
15 combined tax shall constitute a part of the price, and shall be a debt of the purchaser to the retailer
16 until paid, and shall be recoverable at law in the same manner as the purchase price. The combined
17 rate of the state sales tax and all local sales taxes shall be the sum of the rates, multiplying the
18 combined rate times the amount of the sale.

19 4. The brackets required to be established by the director of revenue under the provisions of
20 section 144.285 shall be based upon the sum of the combined rate of the state sales tax and all local
21 sales taxes imposed under the provisions of the local sales tax law.

22 5. (1) The ordinance or order imposing a local sales tax under the local sales tax law shall
23 impose a tax upon all [sellers a tax for the privilege of engaging in the business of selling tangible
24 personal property or rendering taxable services at retail] transactions upon which the Missouri state
25 sales tax is imposed to the extent and in the manner provided in sections 144.010 to 144.525, and the
26 rules and regulations of the director of revenue issued pursuant thereto; except that the rate of the tax
27 shall be the sum of the combined rate of the state sales tax or state highway use tax and all local sales
28 taxes imposed under the provisions of the local sales tax law.

29 (2) Notwithstanding any other provision of law to the contrary, local taxing jurisdictions,
30 except those in which voters have previously approved a local use tax under section 144.757, shall
31 have placed on the ballot on or after the general election in November 2014, but no later than the
32 general election in November 2016, whether to repeal application of the local sales tax to the titling

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of motor vehicles, trailers, boats, and outboard motors that are subject to state sales tax under section 144.020 and purchased from vendors not located in Missouri. The ballot question presented to the local voters shall contain substantially the following language:

Shall the (local jurisdiction's name) discontinue applying and collecting the local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from vendors not located in Missouri? Approval of this measure will result in a reduction of local revenue to provide for vital services for (local jurisdiction's name) and it will place Missouri dealers of motor vehicles, outboard motors, boats, and trailers at a competitive disadvantage to non-Missouri dealers of motor vehicles, outboard motors, boats, and trailers.

☐ YES ☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

(3) If the ballot question set forth in subdivision (2) of this subsection receives a majority of the votes cast in favor of the proposal, or if the local taxing jurisdiction fails to place the ballot question before the voters on or before the general election in November 2016, the local taxing jurisdiction shall cease applying the local sales tax to the titling of motor vehicles, trailers, boats, and outboard motors that were purchased from vendors not located in Missouri.

(4) In addition to the requirement that the ballot question set forth in subdivision (2) of this subsection be placed before the voters, the governing body of any local taxing jurisdiction that had previously imposed a local use tax on the use of motor vehicles, trailers, boats, and outboard motors that were purchased from vendors not located in Missouri may, at any time, place a proposal on the ballot at any election to repeal application of the local sales tax to such titling. If a majority of the votes cast by the registered voters voting thereon are in favor of the proposal to repeal application of the local sales tax to such titling, then the local sales tax shall no longer be applied to such titling. If a majority of the votes cast by the registered voters voting thereon are opposed to the proposal to repeal application of the local sales tax to such titling, such application shall remain in effect.

(5) In addition to the requirement that the ballot question set forth in subdivision (2) of this subsection be placed before the voters on or after the general election in November 2014, and on or before the general election in November 2016, whenever the governing body of any local taxing jurisdiction imposing a local sales tax on the sale of motor vehicles, trailers, boats, and outboard motors receives a petition, signed by fifteen percent of the registered voters of such jurisdiction voting in the last gubernatorial election, calling for a proposal to be placed on the ballot at any election to repeal application of the local sales tax to such titling, the governing body shall submit to the voters of such jurisdiction a proposal to repeal application of the local sales tax to such titling. If a majority of the votes cast by the registered voters voting thereon are in favor of the proposal to repeal application of the local sales tax to such titling, then the local sales tax shall no longer be applied to such titling. If a majority of the votes cast by the registered voters voting thereon are opposed to the proposal to repeal application of the local sales tax to such titling, such application shall remain in effect.

(6) Nothing in this subsection shall be construed to authorize the voters of any jurisdiction to repeal application of any state sales or use tax.

1 (7) If any local sales tax on the titling of motor vehicles, trailers, boats, and outboard motors
2 purchased from vendors located outside of Missouri is repealed, such repeal shall take effect on the
3 first day of the second calendar quarter after the election. If any local sales tax on the titling of motor
4 vehicles, trailers, boats, and outboard motors purchased from vendors located outside of Missouri is
5 required to cease to be applied or collected due to failure of a local taxing jurisdiction to hold an
6 election, such cessation shall take effect on March 1, 2017.

7 6. On and after the effective date of any local sales tax imposed under the provisions of the
8 local sales tax law, the director of revenue shall perform all functions incident to the administration,
9 collection, enforcement, and operation of the tax, and the director of revenue shall collect in addition
10 to the sales tax for the state of Missouri all additional local sales taxes authorized under the authority
11 of the local sales tax law. All local sales taxes imposed under the local sales tax law together with all
12 taxes imposed under the sales tax law of the state of Missouri shall be collected together and reported
13 upon such forms and under such administrative rules and regulations as may be prescribed by the
14 director of revenue.

15 7. All applicable provisions contained in sections 144.010 to 144.525 governing the state
16 sales tax and section 32.057, the uniform confidentiality provision, shall apply to the collection of
17 any local sales tax imposed under the local sales tax law except as modified by the local sales tax
18 law.

19 8. All exemptions granted to agencies of government, organizations, persons and to the sale
20 of certain articles and items of tangible personal property and taxable services under the provisions
21 of sections 144.010 to 144.525, as these sections now read and as they may hereafter be amended, it
22 being the intent of this general assembly to ensure that the same sales tax exemptions granted from
23 the state sales tax law also be granted under the local sales tax law, are hereby made applicable to the
24 imposition and collection of all local sales taxes imposed under the local sales tax law.

25 9. The same sales tax permit, exemption certificate and retail certificate required by sections
26 144.010 to 144.525 for the administration and collection of the state sales tax shall satisfy the
27 requirements of the local sales tax law, and no additional permit or exemption certificate or retail
28 certificate shall be required; except that the director of revenue may prescribe a form of exemption
29 certificate for an exemption from any local sales tax imposed by the local sales tax law.

30 10. All discounts allowed the retailer under the provisions of the state sales tax law for the
31 collection of and for payment of taxes under the provisions of the state sales tax law are hereby
32 allowed and made applicable to any local sales tax collected under the provisions of the local sales
33 tax law.

34 11. The penalties provided in section 32.057 and sections 144.010 to 144.525 for a violation
35 of the provisions of those sections are hereby made applicable to violations of the provisions of the
36 local sales tax law.

37 12. (1) For the purposes of any local sales tax imposed by an ordinance or order under the
38 local sales tax law, all sales, except the sale of motor vehicles, trailers, boats, and outboard motors
39 required to be titled under the laws of the state of Missouri, shall be deemed to be consummated at
40 the place of business of the retailer unless the tangible personal property sold is delivered by the
41 retailer or his agent to an out-of-state destination. In the event a retailer has more than one place of

1 business in this state which participates in the sale, the sale shall be deemed to be consummated at
2 the place of business of the retailer where the initial order for the tangible personal property is taken,
3 even though the order must be forwarded elsewhere for acceptance, approval of credit, shipment or
4 billing. A sale by a retailer's agent or employee shall be deemed to be consummated at the place of
5 business from which he works.

6 (2) For the purposes of any local sales tax imposed by an ordinance or order under the local
7 sales tax law, the sales tax upon the titling of all [sales of] motor vehicles, trailers, boats, and
8 outboard motors shall be [deemed to be consummated] imposed at the rate in effect at the location of
9 the residence of the purchaser, and remitted to that local taxing entity and not at the place of business
10 of the retailer, or the place of business from which the retailer's agent or employee works.

11 (3) For the purposes of any local tax imposed by an ordinance or under the local sales tax
12 law on charges for mobile telecommunications services, all taxes of mobile telecommunications
13 service shall be imposed as provided in the Mobile Telecommunications Sourcing Act, 4 U.S.C.
14 Sections 116 through 124, as amended.

15 13. Local sales taxes [imposed pursuant to the local sales tax law] shall not be imposed on
16 the seller [on the purchase and sale] of motor vehicles, trailers, boats, and outboard motors [shall not
17 be collected and remitted by the seller,] required to be titled under the laws of the state of Missouri,
18 but shall be collected from the purchaser by the director of revenue at the time application is made
19 for a certificate of title, if the address of the applicant is within a taxing entity imposing a local sales
20 tax under the local sales tax law.

21 14. The director of revenue and any of his deputies, assistants and employees who have any
22 duties or responsibilities in connection with the collection, deposit, transfer, transmittal,
23 disbursement, safekeeping, accounting, or recording of funds which come into the hands of the
24 director of revenue under the provisions of the local sales tax law shall enter a surety bond or bonds
25 payable to any and all taxing entities in whose behalf such funds have been collected under the local
26 sales tax law in the amount of one hundred thousand dollars for each such tax; but the director of
27 revenue may enter into a blanket bond covering himself and all such deputies, assistants and
28 employees. The cost of any premium for such bonds shall be paid by the director of revenue from
29 the share of the collections under the sales tax law retained by the director of revenue for the benefit
30 of the state.

31 15. The director of revenue shall annually report on his management of each trust fund
32 which is created under the local sales tax law and administration of each local sales tax imposed
33 under the local sales tax law. He shall provide each taxing entity imposing one or more local sales
34 taxes authorized by the local sales tax law with a detailed accounting of the source of all funds
35 received by him for the taxing entity. Notwithstanding any other provisions of law, the state auditor
36 shall annually audit each trust fund. A copy of the director's report and annual audit shall be
37 forwarded to each taxing entity imposing one or more local sales taxes.

38 16. Within the boundaries of any taxing entity where one or more local sales taxes have been
39 imposed, if any person is delinquent in the payment of the amount required to be paid by him under
40 the local sales tax law or in the event a determination has been made against him for taxes and
41 penalty under the local sales tax law, the limitation for bringing suit for the collection of the

delinquent tax and penalty shall be the same as that provided in sections 144.010 to 144.525. Where the director of revenue has determined that suit must be filed against any person for the collection of delinquent taxes due the state under the state sales tax law, and where such person is also delinquent in payment of taxes under the local sales tax law, the director of revenue shall notify the taxing entity in the event any person fails or refuses to pay the amount of any local sales tax due so that appropriate action may be taken by the taxing entity.

17. Where property is seized by the director of revenue under the provisions of any law authorizing seizure of the property of a taxpayer who is delinquent in payment of the tax imposed by the state sales tax law, and where such taxpayer is also delinquent in payment of any tax imposed by the local sales tax law, the director of revenue shall permit the taxing entity to join in any sale of property to pay the delinquent taxes and penalties due the state and to the taxing entity under the local sales tax law. The proceeds from such sale shall first be applied to all sums due the state, and the remainder, if any, shall be applied to all sums due such taxing entity.

18. If a local sales tax has been in effect for at least one year under the provisions of the local sales tax law and voters approve reimposition of the same local sales tax at the same rate at an election as provided for in the local sales tax law prior to the date such tax is due to expire, the tax so reimposed shall become effective the first day of the first calendar quarter after the director receives a certified copy of the ordinance, order or resolution accompanied by a map clearly showing the boundaries thereof and the results of such election, provided that such ordinance, order or resolution and all necessary accompanying materials are received by the director at least thirty days prior to the expiration of such tax. Any administrative cost or expense incurred by the state as a result of the provisions of this subsection shall be paid by the city or county reimposing such tax.

144.020. 1. A tax is hereby levied and imposed for the privilege of titling new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways or waters of this state which are required to be titled under the laws of the state of Missouri and, except as provided in paragraph (9) hereof, upon all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable service at retail in this state. The rate of tax shall be as follows:

(1) Upon every retail sale in this state of tangible personal property, [including but not limited to] excluding motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats and outboard motors required to be titled under the laws of the state of Missouri and subject to tax under subdivision (9) of subsection (1) of section 144.020, a tax equivalent to four percent of the purchase price paid or charged, or in case such sale involves the exchange of property, a tax equivalent to four percent of the consideration paid or charged, including the fair market value of the property exchanged at the time and place of the exchange, except as otherwise provided in section 144.025;

(2) A tax equivalent to four percent of the amount paid for admission and seating accommodations, or fees paid to, or in any place of amusement, entertainment or recreation, games and athletic events;

(3) A tax equivalent to four percent of the basic rate paid or charged on all sales of electricity or electrical current, water and gas, natural or artificial, to domestic, commercial or industrial consumers;

1 (4) A tax equivalent to four percent on the basic rate paid or charged on all sales of local and
2 long distance telecommunications service to telecommunications subscribers and to others through
3 equipment of telecommunications subscribers for the transmission of messages and conversations
4 and upon the sale, rental or leasing of all equipment or services pertaining or incidental thereto;
5 except that, the payment made by telecommunications subscribers or others, pursuant to section
6 144.060, and any amounts paid for access to the internet or interactive computer services shall not be
7 considered as amounts paid for telecommunications services;

8 (5) A tax equivalent to four percent of the basic rate paid or charged for all sales of services
9 for transmission of messages of telegraph companies;

10 (6) A tax equivalent to four percent on the amount of sales or charges for all rooms, meals
11 and drinks furnished at any hotel, motel, tavern, inn, restaurant, eating house, drugstore, dining car,
12 tourist cabin, tourist camp or other place in which rooms, meals or drinks are regularly served to the
13 public;

14 (7) A tax equivalent to four percent of the amount paid or charged for intrastate tickets by
15 every person operating a railroad, sleeping car, dining car, express car, boat, airplane and such buses
16 and trucks as are licensed by the division of motor carrier and railroad safety of the department of
17 economic development of Missouri, engaged in the transportation of persons for hire;

18 (8) A tax equivalent to four percent of the amount paid or charged for rental or lease of
19 tangible personal property, provided that if the lessor or renter of any tangible personal property had
20 previously purchased the property under the conditions of "sale at retail" or leased or rented the
21 property and the tax was paid at the time of purchase, lease or rental, the lessor, sublessor, renter or
22 subrenter shall not apply or collect the tax on the subsequent lease, sublease, rental or subrental
23 receipts from that property. The purchase, rental or lease of motor vehicles, trailers, motorcycles,
24 mopeds, motortricycles, boats, and outboard motors shall be taxed and the tax paid as provided in
25 this section and section 144.070. In no event shall the rental or lease of boats and outboard motors
26 be considered a sale, charge, or fee to, for or in places of amusement, entertainment or recreation nor
27 shall any such rental or lease be subject to any tax imposed to, for, or in such places of amusement,
28 entertainment or recreation. Rental and leased boats or outboard motors shall be taxed under the
29 provisions of the sales tax laws as provided under such laws for motor vehicles and trailers. Tangible
30 personal property which is exempt from the sales or use tax under section 144.030 upon a sale
31 thereof is likewise exempt from the sales or use tax upon the lease or rental thereof.

32 (9) A tax equivalent to four percent of the purchase price, as defined in section 144.070, of
33 new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on
34 the highways or waters of this state which are required to be registered under the laws of the state of
35 Missouri. This tax is imposed on the person titling such property, and shall be paid according to the
36 procedures in section 144.440.

37 2. All tickets sold which are sold under the provisions of sections 144.010 to 144.525 which
38 are subject to the sales tax shall have printed, stamped or otherwise endorsed thereon, the words
39 "This ticket is subject to a sales tax."

40 144.021. The purpose and intent of sections 144.010 to 144.510 is to impose a tax upon the
41 privilege of engaging in the business, in this state, of selling tangible personal property and those

services listed in section 144.020 and for the privilege of titling new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways or waters of this state which are required to be registered under the laws of the state of Missouri. Except as otherwise provided, the primary tax burden is placed upon the seller making the taxable sales of property or service and is levied at the rate provided for in section 144.020. Excluding subdivision (9) of subsection 1 of section 144.020 and sections 144.070, 144.440 and 144.450, the extent to which a seller is required to collect the tax from the purchaser of the taxable property or service is governed by section 144.285 and in no way affects sections 144.080 and 144.100, which require all sellers to report to the director of revenue their "gross receipts", defined herein to mean the aggregate amount of the sales price of all sales at retail, and remit tax at four percent of their gross receipts.

144.069. All sales taxes associated with the titling of motor vehicles, trailers, boats and outboard motors under the laws of Missouri shall be [deemed to be consummated] imposed at the rate in effect at the location of the address of the owner thereof, and all sales taxes associated with the titling of vehicles under leases of over sixty-day duration of motor vehicles, trailers, boats and outboard motors [subject to sales taxes under this chapter] shall be [deemed to be consummated] imposed at the rate in effect, unless the vehicle, trailer, boat or motor has been registered and sales taxes have been paid prior to the consummation of the lease agreement at the location of the address of the lessee thereof on the date the lease is consummated, and all applicable sales taxes levied by any political subdivision shall be collected and remitted on such sales from the purchaser or lessee by the state department of revenue on that basis.

144.071. 1. In all cases where the purchaser of a motor vehicle, trailer, boat or outboard motor rescinds the sale of that motor vehicle, trailer, boat or outboard motor and receives a refund of the purchase price and returns the motor vehicle, trailer, boat or outboard motor to the seller within sixty calendar days from the date of the sale, any [the sales or use] tax paid to the department of revenue shall be refunded to the purchaser upon proper application to the director of revenue.

2. In any rescission whereby a seller reacquires title to the motor vehicle, trailer, boat or outboard motor sold by him and the reacquisition is within sixty calendar days from the date of the original sale, the person reacquiring the motor vehicle, trailer, boat or outboard motor shall be entitled to a refund of any [sales or use] tax paid as a result of the reacquisition of the motor vehicle, trailer, boat or outboard motor, upon proper application to the director of revenue.

3. Any city or county [sales or use] tax refunds shall be deducted by the director of revenue from the next remittance made to that city or county.

4. Each claim for refund must be made within one year after payment of the tax on which the refund is claimed.

5. As used in this section, the term "boat" includes all motorboats and vessels as the terms "motorboat" and "vessel" are defined in section 306.010.

144.440. 1. [In addition to all other taxes now or hereafter levied and imposed upon every person for the privilege of using the highways or waterways of this state, there is hereby levied and imposed a tax equivalent to four percent of the purchase price, as defined in section 144.070, which is paid or charged on new and used motor vehicles, trailers, boats, and outboard motors purchased or acquired for use on the highways or waters of this state which are required to be registered under the

1 laws of the state of Missouri.

2 2.] At the time the owner of any [such] motor vehicle, trailer, boat, or outboard motor makes
3 application to the director of revenue for an official certificate of title and the registration of the same
4 as otherwise provided by law, he shall present to the director of revenue evidence satisfactory to the
5 director showing the purchase price paid by or charged to the applicant in the acquisition of the
6 motor vehicle, trailer, boat, or outboard motor, or that the motor vehicle, trailer, boat, or outboard
7 motor is not subject to the tax herein provided and, if the motor vehicle, trailer, boat, or outboard
8 motor is subject to the tax herein provided, the applicant shall pay or cause to be paid to the director
9 of revenue the tax provided herein.

10 [3.] 2. In the event that the purchase price is unknown or undisclosed, or that the evidence
11 thereof is not satisfactory to the director of revenue, the same shall be fixed by appraisement by the
12 director.

13 [4.] 3. No certificate of title shall be issued for such motor vehicle, trailer, boat, or outboard
14 motor unless the tax for the privilege of using the highways or waters of this state has been paid or
15 the vehicle, trailer, boat, or outboard motor is registered under the provisions of subsection 5 of this
16 section.

17 [5.] 4. The owner of any motor vehicle, trailer, boat, or outboard motor which is to be used
18 exclusively for rental or lease purposes may pay the tax due thereon required in section 144.020 at
19 the time of registration or in lieu thereof may pay a [use] sales tax as provided in sections 144.010,
20 144.020, 144.070 and 144.440. A [use] sales tax shall be charged and paid on the amount charged
21 for each rental or lease agreement while the motor vehicle, trailer, boat, or outboard motor is
22 domiciled in the state. If the owner elects to pay upon each rental or lease, he shall make an affidavit
23 to that effect in such form as the director of revenue shall require and shall remit the tax due at such
24 times as the director of revenue shall require.

25 [6.] 5. In the event that any leasing company which rents or leases motor vehicles, trailers,
26 boats, or outboard motors elects to collect a [use] sales tax[,] all of its lease receipts would be subject
27 to the [use] sales tax[,] regardless of whether or not the leasing company previously paid a sales tax
28 when the vehicle, trailer, boat, or outboard motor was originally purchased.

29 [7.] 6. The provisions of this section, and the tax imposed by this section, shall not apply to
30 manufactured homes.

31 144.450. In order to avoid double taxation under the provisions of sections 144.010 to
32 144.510, any person who purchases a motor vehicle, trailer, manufactured home, boat, or outboard
33 motor in any other state and seeks to register or obtain a certificate of title for it in this state shall be
34 credited with the amount of any sales tax or use tax shown to have been previously paid by him on
35 the purchase price of such motor vehicle, trailer, boat, or outboard motor in such other state. The tax
36 imposed by subdivision (9) of subsection 1 of section 144.440 shall not apply:

37 (1) [To motor vehicles, trailers, boats, or outboard motors on account of which the sales tax
38 provided by sections 144.010 to 144.510 shall have been paid;

39 (2)] To motor vehicles, trailers, boats, or outboard motors brought into this state by a person
40 moving any such vehicle, trailer, boat, or outboard motor into Missouri from another state who shall
41 have registered and in good faith regularly operated any such motor vehicle, trailer, boat, or outboard

motor in such other state at least ninety days prior to the time it is registered in this state;

[(3)] (2) To motor vehicles, trailers, boats, or outboard motors acquired by registered dealers for resale;

[(4)] (3) To motor vehicles, trailers, boats, or outboard motors purchased, owned or used by any religious, charitable or eleemosynary institution for use in the conduct of regular religious, charitable or eleemosynary functions and activities;

[(5)] (4) To motor vehicles owned and used by religious organizations in transferring pupils to and from schools supported by such organization;

[(6)] (5) Where the motor vehicle, trailer, boat, or outboard motor has been acquired by the applicant for a certificate of title therefor by gift or under a will or by inheritance, and the tax hereby imposed has been paid by the donor or decedent;

[(7)] (6) To any motor vehicle, trailer, boat, or outboard motor owned or used by the state of Missouri or any other political subdivision thereof, or by an educational institution supported by public funds; or

[(8)] (7) To farm tractors.

144.455. The tax imposed by subdivision (9) of subsection 1 of section [144.440] 144.020 on the titling of motor vehicles and trailers is levied for the purpose of providing revenue to be used by this state to defray in whole or in part the cost of constructing, widening, reconstructing, maintaining, resurfacing and repairing the public highways, roads and streets of this state, and the cost and expenses incurred in the administration and enforcement of subdivision (9) of subsection 1 of section 144.020 and sections 144.440 to 144.455, and for no other purpose whatsoever, and all revenue collected or received by the director of revenue from the tax imposed by subdivision (9) of subsection 1 of section [144.440] 144.020 on motor vehicles and trailers shall be promptly deposited [in the state treasury to the credit of the state highway department fund] as dictated by article IV, section 30(b) of the Constitution of Missouri.

144.525. Notwithstanding any other provision of law, the amount of any state and local sales [or use] taxes due on the purchase of a motor vehicle, trailer, boat or outboard motor required to be registered under the provisions of sections 301.001 to 301.660 and sections 306.010 to 306.900 shall be computed on the rate of such taxes in effect on the date the purchaser submits application for a certificate of ownership to the director of revenue; except that, in the case of a sale at retail, of an outboard motor by a retail business which is not required to be registered under the provisions of section 301.251, the amount of state and local [sales and use] taxes due shall be computed on the rate of such taxes in effect as of the calendar date of the retail sale.

144.610. 1. A tax is imposed for the privilege of storing, using or consuming within this state any article of tangible personal property, excluding motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard motors required to be titled under the laws of the state of Missouri and subject to tax under subdivision (9) of subsection 1 of section 144.020, purchased on or after the effective date of sections 144.600 to 144.745 in an amount equivalent to the percentage imposed on the sales price in the sales tax law in section 144.020. This tax does not apply with respect to the storage, use or consumption of any article of tangible personal property purchased, produced or manufactured outside this state until the transportation of the article has finally come to

rest within this state or until the article has become commingled with the general mass of property of this state.

2. Every person storing, using or consuming in this state tangible personal property subject to the tax in subsection 1 is liable for the tax imposed by this law, and the liability shall not be extinguished until the tax is paid to this state, but a receipt from a vendor authorized by the director of revenue under the rules and regulations that he prescribes to collect the tax, given to the purchaser in accordance with the provisions of section 144.650, relieves the purchaser from further liability for the tax to which receipt refers.

3. Because this section no longer imposes a Missouri use tax on the storage, use, or consumption of motor vehicles, trailers, motorcycles, mopeds, motortricycles, boats, and outboard motors required to be titled under the laws of the state of Missouri, in that the state sales tax is now imposed on the titling of such property, the local sales tax, rather than the local use tax, applies.

144.613. Notwithstanding the provisions of section 144.655, at the time the owner of any new or used boat or boat motor which was acquired after December 31, 1979, in a transaction subject to [use] tax under [the Missouri use tax law] this chapter makes application to the director of revenue for the registration of the boat or boat motor, he shall present to the director of revenue evidence satisfactory to the director of revenue showing the purchase price, exclusive of any charge incident to the extension of credit, paid by or charged to the applicant in the acquisition of the boat or boat motor, or that no sales or use tax was incurred in its acquisition, and, if [sales or use] tax was incurred in its acquisition, that the same has been paid, or the applicant shall pay or cause to be paid to the director of revenue the [use] tax provided by [the Missouri use tax law] this chapter in addition to the registration fees now or hereafter required according to law, and the director of revenue shall not issue a registration for any new or used boat or boat motor subject to [use] tax [as provided in the Missouri use tax law] in this chapter until the tax levied for the use of the same under [sections 144.600 to 144.748] this chapter has been paid.

144.615. There are specifically exempted from the taxes levied in sections 144.600 to 144.745:

(1) Property, the storage, use or consumption of which this state is prohibited from taxing pursuant to the constitution or laws of the United States or of this state;

(2) Property, the gross receipts from the sale of which are required to be included in the measure of the tax imposed pursuant to the Missouri sales tax law;

(3) Tangible personal property, the sale or other transfer of which, if made in this state, would be exempt from or not subject to the Missouri sales tax pursuant to the provisions of subsection 2 of section 144.030;

(4) Motor vehicles, trailers, boats, and outboard motors subject to the tax imposed by section [144.440] 144.020;

(5) Tangible personal property which has been subjected to a tax by any other state in this respect to its sales or use; provided, if such tax is less than the tax imposed by sections 144.600 to 144.745, such property, if otherwise taxable, shall be subject to a tax equal to the difference between such tax and the tax imposed by sections 144.600 to 144.745;

(6) Tangible personal property held by processors, retailers, importers, manufacturers,

1 wholesalers, or jobbers solely for resale in the regular course of business;

2 (7) Personal and household effects and farm machinery used while an individual was a bona
3 fide resident of another state and who thereafter became a resident of this state, or tangible personal
4 property brought into the state by a nonresident for his own storage, use or consumption while
5 temporarily within the state."; and

6
7 Further amend said bill, Page 31, Section 307.400, Line 81, by inserting after all of said section the
8 following:

9 "Section 1. Notwithstanding the provisions of section 1.140 to the contrary, the provisions of
10 sections 32.087 and 144.757, as amended by this act, shall be nonseverable, and if any provision is
11 for any reason held to be invalid, such decision shall invalidate all of the remaining provisions of
12 section 32.087 and 144.757, as amended by this act.

13 Section B. Because of the need to replace local revenues which became unexpectedly
14 unavailable for local governments to provide for local law enforcement, fire protection, emergency
15 personnel, and other vital services and due to the detrimental impact that lost local revenues has had
16 on the domestic economy by placing Missouri dealers of motor vehicles, outboard motors, boats and
17 trailers at a competitive disadvantage to non-Missouri dealers of motor vehicles, outboard motors,
18 boats and trailers, section A of this act is deemed necessary for the immediate preservation of the
19 public health, welfare, peace and safety, and is hereby declared to be an emergency act within the
20 meaning of the constitution, and section A of this act shall be in full force and effect upon its passage
21 and approval."; and

22
23 Further amend said bill by amending the title, enacting clause, and intersectional references
24 accordingly.